

**EXECUTIVE SECRETARIAT**  
**ROUTING SLIP**

TO:		ACTION	INFO	DATE	INITIAL
1	DCI				
2	DDCI				
3	EXDIR				
4	D/ICS				
5	DDI				
6	DDA		X		
7	DDO				
8	DDS&T				
9	Chm/NIC				
10	GC				
11	IG				
12	Compt		X		
13	D/Pers				
14	D/OLL				
15	D/PAO				
16	SA/IA				
17	AO/DCI				
18	C/IPD/OIS				
19	D/Finance		X		
20	C/Audit Staff		X		
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22					

*[Signature]* \_\_\_\_\_  
 SUSPENSE Date

Remarks
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Executive Secretary  
 27 Nov 84  
 Date

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EXECUTIVE OFFICE OF THE PRESIDENT  
OFFICE OF MANAGEMENT AND BUDGET

WASHINGTON, D.C. 20503

November 15, 1984

Executive Registry

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M-85-8

MEMORANDUM FOR THE HEADS OF DEPARTMENTS AND AGENCIES

FROM: DAVID A. STOCKMAN  
DIRECTOR

SUBJECT: Executive Branch Accounting Systems

This is to advise you that the General Accounting Office has revised its "Policy and Procedures Manual for Guidance of Federal Agencies, Title II--Accounting."

We see this manual providing standards to agencies on accounting matters without imposing new reporting requirements on departments and agencies. The form and content of financial reports continue to be an executive branch responsibility as specified in 31 U.S.C. 3512.

The accounting guidance set forth in the manual will be implemented, with appropriate regard for costs and benefits, through an OMB Circular that will be issued shortly. Agencies should not consider any changes to existing accounting systems as a result of the revised manual except as provided for in the new Circular.



L-289